

2020

**CERTIFICATE**

To the Clerk of Nemaha County, State of Kansas  
We, the undersigned, officers of

**Centralia**

certify that: (1) the hearing mentioned in the attached publication was held.  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	307,509	57,919	28.588
Debt Service	10-113	9			
Library	12-1220	9	26,523	23,111	11.408
Special Highway Fund		10	30,000		
Sewer Utility Fund		10	63,542		
Water Utility Fund		11	116,284		
Water Reserve Fund		11	25,890		
Electric Utility Fund		12	495,578		
Electric Reserve Fund		12	62,300		
Centralia Lake Fun		13	54,202		
Non-Budgeted Funds		14			
<b>Totals</b>		xxxxxx	1,181,827	81,030	34.996
Budget Summary		15			County Clerk's Use Only
Neighborhood Revitalization		16			2026.009
					Nov 1, 2019 Total Assessed Valuation

+1.914  
Fund  
+ .910  
+ .620  
Total

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**81,031**  
**NO**

Assisted by: \_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

*Brandi Elliott*  
\_\_\_\_\_  
*Jim Dills*  
\_\_\_\_\_  
*John Holland*  
\_\_\_\_\_  
*Apple*  
\_\_\_\_\_  
*Kelli Helhaus*  
\_\_\_\_\_

Date Attested: *Aug 29*, 2019  
*Mary Kay Schulteis*  
County Clerk

Governing Body

Centralia

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 76,420
2. Library levy in 2019 budget	- \$ 20,627
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 55,793

**2020 Budget Percentage Adjustments**

4. New improvements for 2019 :	+ 29,878	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 53,034	
5b. Personal property 2018	- 48,954	
5c. Increase in personal property (5a minus 5b)	+ 4,080	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 11,854	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	45,812	
11. Total estimated valuation July 1, 2019	2,026,889	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0231	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,290	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 837	
16. Total Percentage Adjustments	\$ 2,127	

## 2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>0</u>	
Law enforcement expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>4,700</u>	
Fire protection expenses - 2019 budget:		-	<u>4,700</u>	
CPI adjustment	1.50%		<u>71</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>0</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	23,111
Other tax entity levy - 2020 budget:	+	0
Other tax entity levy - 2020 budget:	+	0
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>23,111</u>
<b>29. Total Computed Tax Levy</b>		<u><b>81,031</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below

2016 Tax Levy (Less Levy for other Governmental Units)	56,401	
2017 Tax Levy (Less Levy for other Governmental Units)	52,520	Decline
2018 Tax Levy (Less Levy for other Governmental Units)	55,378	None
2019 Tax Levy (Less Levy for other Governmental Units)	55,793	None

Average Tax Levy (last three years)	54,564
CPI Adjustment of 0.014	764
Average Tax Levy Adjusted by CPI	55,328

2020 Total Tax Levy (Less Levy for Other Governmental Units)	57,919
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**Exemption from Election Requirement** **No**

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss	0
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2020 Tax Levy (Less Levy for other Governmental Units)	57,919.080
2019 Tax Levy (Less Levy for other Governmental Units)	55,793.000
Change in Levy	2,126

CPI Adjustment		837
2020 Mill Rate (Less Mills for other Governmental Units)	28.575	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		<u>837</u>

**Exemption from Election Requirement** **No**

Centralia

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	55,793	10,699	299	280	609	33
Debt Service						
Library	20,627	3,955	111	104	225	12
TOTAL	76,420	14,654	410	384	834	45

County Treas Motor Vehicle Estimate

14,654

County Treas Recreational Vehicle Estimate

410

County Treas 16/20M Vehicle Estimate

384

County Treas Commercial Vehicle Tax Estimate

834

County Treas Watercraft Tax Estimate

45

Motor Vehicle Factor

0.19176

Recreational Vehicle Factor

0.00537

16/20 Vehicle Factor

0.00502

Commercial Vehicle Factor

0.01092

Watercraft Factor

0.00059



Centralia

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Water Utility Fund	General Fund	15,000	20,000	25,000	KSA 12-825d
Sewer Utility Fund	General Fund	25,000	20,000	25,000	KSA 12-825d
Electric Utility Fund	General Fund	15,000	35,000	35,000	KSA 12-825d
Water Utility Fund	Water Reserve Fund	35,000	35,000	27,182	KSA 12-825d
Electric Utility Fund	Centralia Lake Fund	5,000	5,000	5,000	KSA 12-1, 117
Electric Utility Fund	Electric Reserve Fund	-	39,630	87,300	KSA 12-825d
Electric Utility Fund	Capital Projects Fund - Electric Project Phase I	66,000	-	-	KSA 12-1, 118
Capital Projects Fund - Electric Project Phase I	Electric Utility Fund	-	43,356	-	KSA 12-1, 118
Electric Reserve Fund	Capital Projects Fund - Phase I	95,000	-	-	KSA 12-1, 118
Electric Utility Fund	Capital Projects Fund - Electric Project Phase II	-	85,000	50,000	KSA 12-1, 118
Water Utility Fund	Library Fund	-	5,000	-	KSA 12-1220
	<b>Totals</b>	<b>256,000</b>	<b>287,986</b>	<b>254,482</b>	
	<b>Adjustments*</b>		<b>43356</b>	<b>0</b>	
	<b>Adjusted Totals</b>	<b>256,000</b>	<b>244,630</b>	<b>254,482</b>	

\*Note:

Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Improvement	11/3/1999	11/3/2039	4.38	485,000	360,992	5/3	11/3	15,352	10,538	14,891	10,999
Electric Improvement (Phase I)	5/2/2018	9/1/2027	3.00	460,000	460,000	3/1	9/1	13,800	50,000	12,300	50,000
<b>Total G.O. Bonds</b>					<b>820,992</b>			<b>29,152</b>	<b>60,538</b>	<b>27,191</b>	<b>60,999</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>820,992</b>			<b>29,152</b>	<b>60,538</b>	<b>27,191</b>	<b>60,999</b>





**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2020**

Library found in: Centralia  
Nemaha County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$19,596	\$23,111
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$4,117	\$3,955
Recreational Vehicle Tax	\$66	\$111
16/20M Vehicle Tax	\$87	\$104
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$23,866	\$27,281
Difference in Total Taxes:	\$3,415	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$1,936,393	\$2,026,889
Did Assessed Valuation Decrease?	No	
Levy Rate	10.653	11.402
Difference in Levy Rate:	0.749	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Centralia

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	65,101	43,221	21,181
Receipts:			
Ad Valorem Tax	55,002	53,003	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	597	0	0
Motor Vehicle Tax	9,141	11,520	10,699
Recreational Vehicle Tax	278	183	299
16/20M Vehicle Tax	204	242	280
Commercial Vehicle Tax	543	1,017	609
Watercraft Tax	0	58	33
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sale of Property	0	0	0
Sale of Material	0	150	150
Local Sales Tax	47,450	46,779	48,182
Franchise Tax	3,968	4,993	5,000
Special Assessment	1,180	500	500
Reimbursements	956	4,000	4,500
Licenses	137	200	150
Library Wage Reimbursements	21,354	22,627	23,500
Pool Revenue	5,092	5,500	5,000
Solid Waste Revenue	32,059	37,000	37,000
Transfer In from Water Utility	15,000	20,000	25,000
Transfer In from Electric Utility	15,000	35,000	35,000
Transfer In from Sewer Utility	25,000	20,000	25,000
In Lieu of Tax (IRB)	0	0	
Interest on Idle Funds	13,925	5,016	5,000
Miscellaneous	5,158	5,000	5,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>251,959</b>	<b>272,788</b>	<b>230,903</b>
<b>Resources Available:</b>	<b>317,060</b>	<b>316,009</b>	<b>252,084</b>
Expenditures:			
Emergency Services	2,390	6,700	6,700
General Administration	111,888	118,584	129,068
Parks	8,984	11,996	11,367
Pool	26,870	28,949	28,224
Solid Waste	28,918	35,000	35,000
Streets	94,874	93,599	95,537
Neighborhood Revitalization Rebate	-85	0	1,613
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>273,839</b>	<b>294,828</b>	<b>307,509</b>
Unencumbered Cash Balance Dec 31	43,221	21,181	xxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	328,825	308,275	307,509
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		307,509
	Tax Required		55,425
Delinquent Comp Rate:	4.5%		2,494
Amount of 2019 Ad Valorem Tax			<b>57,919</b>

CPA Summary

Centralia

2020

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Emergency Services			
Utilities	2,390	5,000	5,000
Insurance	0	1,700	1,700
Total	2,390	6,700	6,700
General Administration			
Salaries	36,717	38,915	38,523
Benefits	9,065	10,242	10,532
Contractual	1,037	2,000	2,000
Commodities	9,994	9,000	8,200
Advertising	1,408	2,000	1,500
Budget	1,295	1,100	1,100
Audit	0	7,800	8,300
Donations/Dues	4,560	4,300	5,000
Utilities	3,336	3,500	3,500
Insurance	13,718		
Community Building	0	1,500	1,500
Library	0	4,500	4,500
General Administration	0	4,000	4,000
Work Comp	3,749	4,000	5,913
Court Expenses	1,526	3,100	3,000
Library Reimbursed Wages	21,280	22,627	23,500
Capital Outlay	0	0	8,000
Miscellaneous	4,202	0	0
Total	111,888	118,584	129,068
Parks			
Salaries	6,025	8,285	7,200
Benefits	461	634	367
Commodities	176	277	1,000
Contractual	700	800	800
Insurance	1,622	2,000	2,000
Total	8,984	11,996	11,367
Pool			
Salaries	15,432	17,280	18,200
Benefits	1,183	1,322	1,392
Contractual	4,917	1,000	1,000
Commodities	4,436	8,000	5,000
Insurance	745	1,100	1,100
Capital Outlay	0	0	236
Utilities	157	247	1,296
Total	26,870	28,949	28,224
Solid Waste			
Contractual	28,918	35,000	35,000
Total	28,918	35,000	35,000
Streets			
Salaries	22,965	29,842	21,787
Benefits	1,846	2,998	4,749
Contractual	3,418	5,000	5,000
Commodities	17,275	8,000	8,000
Insurance	7,649	7,759	8,000
Street Material	14,355	10,000	10,000
Fuel	4,788	5,000	5,000
Road Work - Project	19,048	20,000	20,000
Utilities	3,530	5,000	5,000
Capital Outlay	0	0	8,000
Total	94,874	93,599	95,537
Page Total	273,924	294,828	305,896

Centralia

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		4.5%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	19,725	19,596	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	
Motor Vehicle Tax	3,534	4,117	3,955
Recreational Vehicle Tax	108	66	111
16/20M Vehicle Tax	73	87	104
Commercial Vehicle Tax	211	363	225
Watercraft Tax	0	21	12
Transfer In From Water Fund	0	5,000	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	23,651	29,250	4,407
<b>Resources Available:</b>	23,651	29,250	4,407
Expenditures:			
Operating Expenses	23,620	24,250	25,902
Building Expenses	0	5,000	0
Neighborhood Revitalization Rebate	31	0	621
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	23,651	29,250	26,523
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	24,568	30,077	26,523
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,523
		Tax Required	22,116
Delinquent Comp Rate:		4.5%	995
		Amount of 2019 Ad Valorem Tax	23,111

CPA Summary
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway Fund</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	49,963	50,609	44,609
Receipts:			
State of Kansas Gas Tax	13,946	14,000	14,020
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,946</b>	<b>14,000</b>	<b>14,020</b>
<b>Resources Available:</b>	<b>63,909</b>	<b>64,609</b>	<b>58,629</b>
Expenditures:			
Street Repair and Maint	13,300	20,000	30,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>13,300</b>	<b>20,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	50,609	44,609	28,629
2018/2019/2020 Budget Authority Amount:	13,300	30,000	30,000

Adopted Budget <b>Sewer Utility Fund</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	97,377	92,017	71,753
Receipts:			
Fees Received	36,822	38,563	39,843
Transfer In From Electric Utility	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>36,822</b>	<b>38,563</b>	<b>39,843</b>
<b>Resources Available:</b>	<b>134,199</b>	<b>130,580</b>	<b>111,596</b>
Expenditures:			
Salaries	5,650	12,214	11,000
Benefits	1,213	1,613	2,542
Operating Expenses	10,319		
Commodities	0	6,500	6,500
Contractural	0	6,500	6,500
Insurance	0	1,500	1,500
Utilities	0	500	500
Transfer to General Fund	25,000	20,000	25,000
Capital Outlay	0	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>42,182</b>	<b>58,827</b>	<b>63,542</b>
Unencumbered Cash Balance Dec 31	92,017	71,753	48,054
2018/2019/2020 Budget Authority Amount:	42,968	63,827	63,542

CPA Summary

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water Utility Fund</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	152,783	146,587	121,796
Receipts:			
Fees Received	95,780	98,653	99,825
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>95,780</b>	<b>98,653</b>	<b>99,825</b>
<b>Resources Available:</b>	<b>248,563</b>	<b>245,240</b>	<b>221,621</b>
Expenditures:			
Salaries	12,307	12,213	11,000
Benefits	2,298	1,613	2,542
Commodities	2,982	3,228	3,000
Contractual	9,612	10,000	10,000
Insurance	1,846	3,000	3,000
Purchased Water	22,931	23,390	24,560
Transfer to General Fund	15,000	20,000	25,000
Transfer to Water Reserve Fund	35,000	35,000	27,182
Transfer to Library Fund	0	5,000	0
Capital Outlay	0	10,000	10,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>101,976</b>	<b>123,444</b>	<b>116,284</b>
Unencumbered Cash Balance Dec 31	146,587	121,796	105,337
2018/2019/2020 Budget Authority Amount:	106,970	123,444	116,284

Adopted Budget <b>Water Reserve Fund</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	19,488	28,598	37,708
Receipts:			
Transfer In From Water Utility Fund	35,000	35,000	27,182
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>35,000</b>	<b>35,000</b>	<b>27,182</b>
<b>Resources Available:</b>	<b>54,488</b>	<b>63,598</b>	<b>64,890</b>
Expenditures:			
Bond Principal	10,097	10,538	10,999
Bond Interest	15,793	15,352	14,891
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>25,890</b>	<b>25,890</b>	<b>25,890</b>
Unencumbered Cash Balance Dec 31	28,598	37,708	39,000
2018/2019/2020 Budget Authority Amount:	25,890	25,890	25,890

CPA Summary

Centralia

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

**Electric Utility Fund**

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	257,813	211,532	183,391
Receipts:			
Fees Received	398,451	423,736	414,548
Transfer In from Capital Project Fund	0	43,356	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>398,451</b>	<b>467,092</b>	<b>414,548</b>
<b>Resources Available:</b>	<b>656,264</b>	<b>678,624</b>	<b>597,939</b>
Expenditures:			
Salaries	21,462	29,842	16,287
Benefits	6,941	3,918	2,659
Commodities	19,987	10,000	10,000
Contractual	3,594	3,000	3,000
Insurance	315	2,000	2,000
Transmission Costs	32,807	33,463	35,000
Purchased Electricity	192,602	198,380	204,331
Capital Outlay	81,024	50,000	45,000
Transfer Out to General Fund	15,000	35,000	35,000
Transfer Out to Electric Reserve Fund	0	39,630	87,300
Transfer Out to Capital Project Fund - Phase I	66,000	0	0
Transfer Out to Capital Project Fund - Phase II	0	85,000	50,000
Transfer Out to Centralia Lake Fund	5,000	5,000	5,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>444,732</b>	<b>495,233</b>	<b>495,578</b>
Unencumbered Cash Balance Dec 31	211,532	183,391	102,361
2018/2019/2020 Budget Authority Amount:	450,932	510,965	495,578

Adopted Budget

**Electric Reserve Fund**

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	103,732	4,170	75,000
Receipts:			
Transfer In From Electric Utility	0	39,630	87,300
Transfer In From Capital Projects Fund		95,000	
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>134,630</b>	<b>87,300</b>
<b>Resources Available:</b>	<b>103,732</b>	<b>138,800</b>	<b>162,300</b>
Expenditures:			
Electric Project Expenses	4,562	0	0
Bond Principal - Phase I Bond	0	50,000	50,000
Bond Interest - Phase I Bond	0	13,800	12,300
Bond Principal - Phase II Bond	0	0	0
Bond Interest - Phase II Bond	0	0	0
Transfer Out to Capital Project Fund	95,000	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>99,562</b>	<b>63,800</b>	<b>62,300</b>
Unencumbered Cash Balance Dec 31	4,170	75,000	100,000
2018/2019/2020 Budget Authority Amount:	100,000	63,800	62,300

CPA Summary



Centralia

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Centralia Lake Fun	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	46,724	36,546	27,643
Receipts:			
Lake Permit Fees	34,488	25,000	30,000
KS Fish and Game Payments	11,520	12,978	12,000
Haying Lease Payments	4,650	4,650	4,650
Transfer In From Electric	5,000	5,000	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>55,658</b>	<b>47,628</b>	<b>51,650</b>
<b>Resources Available:</b>	<b>102,382</b>	<b>84,174</b>	<b>79,293</b>
Expenditures:			
Salaries	18,570	12,000	14,400
Benefits	1,421	918	1,102
Contractual	77	100	100
Commodities	4,739	5,000	5,000
Insurance	3,186	3,600	3,600
Utilities	15,042	15,000	15,000
Road Work	5,901	12,393	15,000
Capital Outlay	16,900	7,520	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>65,836</b>	<b>56,531</b>	<b>54,202</b>
Unencumbered Cash Balance Dec 31	36,546	27,643	25,091
2018/2019/2020 Budget Authority Amount:	56,064	56,531	54,202

**See Tab A**

CPA Summary



2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**Centralia**  
will meet on 08/25/2019 at 5:30PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	273,839	29.856	294,828	28.813	307,509	57,919	28.575
Debt Service							
Library	23,651	10.669	29,250	10.653	26,523	23,111	11.402
Special Highway Fund	13,300		20,000		30,000		
Sewer Utility Fund	42,182		58,827		63,542		
Water Utility Fund	101,976		123,444		116,284		
Water Reserve Fund	25,890		25,890		25,890		
Electric Utility Fund	444,732		495,233		495,578		
Electric Reserve Fund	99,562		63,800		62,300		
Centralia Lake Fun	65,836		56,531		54,202		
Non-Budgeted Funds	920,636						
Totals	2,011,604	40.525	1,167,803	39.466	1,181,827	81,030	39.977
Less: Transfers	256,000		244,630		254,482		
Net Expenditure	1,755,604		923,173		927,345		
Total Tax Levied	75,167		76,420		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,854,849		1,936,393		2,026,889		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	370,665	360,992	820,992
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	370,665	360,992	820,992

\*Tax rates are expressed in mills

City of Centralia

City Official Title: City Clerk

**2020 Neighborhood Revitalization Rebate**

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	56,688	27.968	1,613
Debt Service	0		0
Library	21,813	10.762	621
			0
			0
			0
			0
TOTAL	78,501	38.730	2,234

2019 July 1 Valuation: 2,026,889

Valuation Factor: 2,026.889

Neighborhood Revitalization Subj to Rebate: 57,673

Neighborhood Revitalization factor: 57.673

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

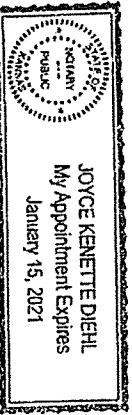
STATE OF KANSAS  
County of Nemaha

Mat Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice-Ordinance-Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice-Ordinance-Report  
In the issue thereof date August 14, 2019  
Second insertion thereof in the issue thereof date                     , 2019  
Third insertion thereof in the issue thereof date                     , 2019

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.  
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees \$6.00  
Subscribed to in my presence and sworn to before me by said Mat Diehl Mat Diehl  
This 14 day of August, 2019



My commission expires on the 15<sup>th</sup> day of January, 2021

Joyce K. Diehl

Affidavit and proof of publication examined, approved and filed the            day of           , 2019

# NOTICE OF BUDGET HEARING

The governing body of  
Centralla  
 will meet on 08/23/2019 at 5:30PM at City Hall for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
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## BUDGET SUMMARY

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Centralla Lake Fund	65,836		56,531		54,202	
Non-Judged Funds	920,636					
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Less: Transfers	256,000		244,630		254,482	
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Total Tax Levied	75,167		76,420		76,420	
Assessed Valuation	1,834,849		1,936,395		2,026,889	

### Outstanding Indebtedness,

January 1,

	2017	2018	2019
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	370,665	360,992	820,992

\*Tax rates are expressed in mills

City of Centralla

City Official Title: City Clerk